Screens 1. The several laws and parts are heady repealed, but nothing herein contained shall affect any things done, pro-cessings taken, penalties and liabilities incurred, appointments, orders, returns and laws or any of them.

ASPERTMENT THE TAX.

sor litteer and sarty years, unless the per-son be excused from such payment by law, or by the Assessor of the district in which

Sucreon 2. An annual tax of two dolis paid by every male inhabitant of this Kingdom between the ages of twenty and from such payment by law, or by the Asan amount of age, infirmity or poverty, or unless he he a student actually in attendunless he be a student actually in attendance at any of the high schools or colleges.

THE SAL SPOT ASSESSED. of the dog sleliver to the said owner a remain annoid. metallic tag for each and every dug so
SECTION 27. The interest of any perpaid fire, which tag shall be stamped with
the number of the year for which the tax
real estate that is exempt from taxation or, als well exposite the source's name in the value.

4a2 collector's book, from one upward, for SECTION 28. Except as provided by Sec-

Secretary Secretary owner of a dog lie anction for each lie anction for each case by passible appendix reason to be appended in a comprison manner to the neck of each with the approval of the King, shall appoint annually on or before the first day. from the neck of any diag, shall input the otherwise such residence must be described not viction of the same before any police or as unknown.

Sucress 30. Each assessor, on his ap-

He shall cause to be charged to the tax collectors the number of tags issued to them respectively, and for which they shall be held responsible in the returns they make under the provisions of this Act. custody or possession of any animal sub-port to taxation shall be deemed to be the office according to law. So help use God, ner thereof and shall be traced for the

Secres 14. The term "real proper-ty" for the purposes of this Act shall be desired to mean and include all lands and

tomes shall be subject to an annual tax of

Section S. It shall be the duty of cach Assessor to attend on at least six the same as in ordinary civil suits. Provided that no property not especially expenses the first and fifteenth days of September at some convenient place or purchase, treasurer, executor, admiristrator and shall be assessed spanished as request of each property or trust which tax lists shall determine as if such property or trust which tax lists shall be the expenses to expect of each property or trust which tax lists shall determine as if such property or trust which tax lists shall be the day of an assessment of his property, every such person shall be expensed as one convenient that the attendance of the same manner as if such property, every such person shall be expensed to expect of each property or trust he representative of the same manner as if such property, every such person shall be expensed to the satisfaction of any district or police justice, be performed to be assessment of his property, every such person shall be the expensed to the satisfaction of any district or police justice, be performed to the satisfaction of any district or police instinct or police inspired to person who as a series of the same as in ordinary civil suits. Provided also that in case of personal taxes, if no property on the satisfaction shall be excepted from they are shall be assessed and charged treble the amount of his tax and costs at the fact of which such person would have sent from his coving in his manner as representative of the same as a series of the same as in ordinary civil suits. Provided also that in case of personal taxes, if no property are such series of the same as a such provided also that in case of personal taxes, if no property are the same as in ordinary civil suits. Provided also that in case of personal taxes in provided also that in case of personal taxes in provided also that in case of personal taxes, if no property are the same as in ordinary civil suits. Provided also that in case of personal taxes in provided also tha

coder is the assessment of the property part there on any such as any other person, and who may deem himself aggrieved by any excess made by the assessor in the validation of the property as returned or in the nation of the property as returned or in the amount or character thereof, or whereby any tax, the amount so paid by him, or to retain out of any money which shall come to him in his representative character so much from time to time as shall be sufficient to pay such tax, and is hereby indemnified.

Secreex 23. The mortgagor of any property shall in respect of such property be liable to taxation only on the difference between the whole value of the property between the whole value or and particle laws mentioned in the first chedule between the whole value or and particle laws mentioned shall be and the same mortgaged and the amount of the mortgage of the property doe on the mortgage of the property. append to the statement of the property a statement of the date of the mortgage and of the amount thereof, and the names

and addresses of the respective mortgagees. SECTION 24. In respect of the amoun Sarran 2. An annual poll tax of one of the money due on such mortgage he stall be paid by every mule inhabibant of this Kingdom between the ages of shall be deemed to be a payment made by morigagor to the morigages on account of interest, or of principal and interest as the case may be, and all money so paid by a morigagor shall be allowed for in the accounts between the mortgagor and the

mortgagee. Secretary 25. The interest of every person in any property shall be separately assessed (except as hereinbefore provided in respect to shareholders in or members of companies) and every such person shall be liable to taxation in respect of the value of his interest in such property. Provided sensor of the district in which he resides, that in respect of real estate held in any tenancy exceeding a yearly tenancy, the in terest of the owner of such real estate shall be estimated at a sum count to civid years rent received from such real estate.

Section 4. All dogs shall be subject to Section 26. Notwithstanding the sale a yearly tax of one dallar each to be paid or the transfer or conveyance of any real by the owners thereof. Provided however, estate, such property shall continue to be that the tax collector shall, upon the receipt of the amount of the tax from the owner respect thereof; so loog as such tax shall

chall have been paid, and stamped also shall be assessed to such person, who shall send a number, which number shall be liable to invation in respect of such

each taration district, and the tax collector tion 25, the interest of any person in real and also collect from the said owner the further sum of ten centa for each and every ably be expected to bring at a sale by pub-

from the sax collector as hereinbefore pro-tiled, or a tag stamped by the government trict of the Kingdom, whose duty it shall like that furnished to him by the tax col- be, under the direction of said Minister, to he tar, and every dog found without a tag make on or before the first day of Septem-su appended shall be destroyed by the ber, a faithful assessment of all taxes insolve or countabulary force of the district posed by law within their respective dis-Springs to Any person who shall use a tricts, and to formish an accurate list of the tag and faralished in accordance with the same according to blank forms to be furn-provisions of this Act, or who shall use the ished by the said Minister, which shall exwho shall counterfest the tag delivered by the tax collector, or who shall frandalently against them. In case of non-residents the move or cause to be removed a tag from | the list shall state their residence, if known

dollars or is imprisoned at hard labor not pointment to office, shall take and subsection of before a Police or District Justice, or other the Court. Sperious 7. The Minister of Finance is onth of office, a certified copy of which shall be substantially in the following form:

> sessment of taxes in said district according Every person having the to the best of my judgment and ability, Secrew 21. No assessor shall be entitled

the Assessor of the district in which he residents of his district, fixing a time resides on account of intirmity or poverty. to be paid by the owners thereof.

Secretarial Droperty, the beneated by the owners thereof.

Secretarial Droperty, real of the paid by the owners thereof.

Secretarial Droperty, real of the property, real of the paid by the owners thereof.

Secretarial Droperty, real of the property, real of the paid by the paid possession or control, on the first day of July, then preceding, and of all animals subject to taxation in their possession.

Secret 13. All real property in this to such personal property belonging to such person, including moneys deposited with any bank or banking company or other cutering upon the discharge of their reschools for more than six months of the of three quarters of one per cent, upon the persons of every kind and from every spective duties shall severally file with the year; all soldiers in actual service and all

ositing therewith a sum for cost of appeal cents for costs; over two dollars and under onging to him and required by this Act, lars and under ten dollars, one dollar costs; and so on for every additional five or

jection to his assessment, or to such portion thereof as the objection applies to, and de-

part of five dollars tax, fifty cents addiperson appealing a certificate in the form hereinafter appearing, to be furnished to the assessor in blank by the Minister of of taxes prescribed in the preceding section.

This is to certify that ..... of this disict is assessed for the year as follows: Property tax ...... value real ..... sine personal ... amount dog tax ... soll, school and road tax ..... That ... disputes ... and that have received on deposit the sum of ... ollars for the costs of this appeal.

Secrios 48. The assessor shall on or beare the first day of September in each car send written notices to those owners icts, who are non-residents of such disbe properly assessed to them, and stating

OF THE COURTS OF TAX APPRAL. rouits, and for the Island of Oahn, the olice Justice of Honolulu, together with to disinterested persons, to be appointed by the Minister of Finance for each taxaion district, shall constitute a court of appeal, to hear and determine all appeals as bjections duly taken under this Act is heir several circuits or in the Island o Oshu, provided that no assessor shall be appointed to sit or act as a member of such

Sporton 46. The said Courts shall hold nunth of October, at such times and places as the Presidents thereof shall appoint, and such Courts may adjourn from time to time as may be deemed necessary.

SECTION 47. The respective Circuit adgres and Police Magistrate, as the case same tag during two successive years, or hillst the names of all persons assessed the Courts; such meetings shall not be deemed public and the Court may exclude draw therefrom all or any persons whomso-

Sucrees 48. Every such Court shall in respect to the summoning and examina-tion of witnesses and the production of contempts and carrying on the business the Courts, have all the powers and uthorities of a Circuit Judge at Chambers. Section 49. To constitute a Court it hall be necessary that the President and one other member shall be present.
SECTION 50. The decision of the Court or of a majority of the members thereof

hall be final and conclusive. Secretor 51. The members of the said ourts shall receive and be paid out of the vices at a rate not exceeding five dollars per day for each day's actual attendance. Scurros 52. The Assessor shall alter Secret 2. An annual road tax of two and shall be received by the Minister of Finance.

Secret 2. An annual road tax of two and shall be received by the Minister of Finance.

Secret 3. A received any compensation for his services until a certified copy of his eath as aforesaid shall be received by the Minister of Finance.

Secret 3. A receive any compensation for his services until a certified copy of his eath as aforesaid shall be received by the Minister of Finance.

Secret 3. A receive any compensation for his services until a certified copy of his eath as aforesaid shall be received by the Minister of Finance.

Secret 3. A receive any compensation for his services until a certified copy of his eath as aforesaid shall be received by the Minister of Finance.

Secret 3. A receive any compensation for his services until a certified copy of his eath as aforesaid shall be received by the Minister of Finance.

Secret 3. A receive any compensation for his services until a certified copy of his eath as aforesaid shall be received by the Minister of Finance.

Secret 3. A receive any compensation for his services until a certified copy of his eath as aforesaid shall be received by the Minister of Finance.

Secret 3. A receive any compensation for his services until a certified copy of his eath as aforesaid shall be received by the Minister of Finance.

Secret 3. A receive any compensation for his services until a certified copy of his eath as aforesaid shall be received by the Minister of Finance.

Secret 3. A receive any compensation for his services until a certified copy of his eath as aforesaid shall be received by the Minister of Finance.

Secret 3. A receive any compensation for his services until a certified copy of his eath as aforesaid shall be received by the Minister of Finance.

Secret 3. A receive any compensation for his services until a certified copy of his eath as aforesaid shall be received by the Minister of Finance.

In the event of an appea or objection being sustained in whole, the costs deposited shall be returned to the appellant; but if the appeal or objection Sacrant 25. All carts and drays shall which such residents shall render to such shall be sustained in part only, the Court is subject to an armual car of two dollars assessor a statement of all property, real or shall determine what if any portion of the costs shall be paid by the appellant.

OF THE COLLECTION OF TAXES. It shall be expected in the making main, on that day, and of all persons in their em-taking and repairing of the public roads play on that day.

Secretary 32. Every person owning any lightways in the several districts.

cher taxes or dutes under the Act.

TAXES.

SETION 18. The word "company" that any continue the Act.

SETION 18. The word "company" that have of the same, the Assessor may not a such any continue insurported under the laws of this Kingdom, and foreign corporations rary co-partition insurported under the laws of this Kingdom or any co-partitions in this Kingdom or any co-partitions in consisting of two or more persons carrying on business to the same the Assessor or any other person authorized to administe coaths without fee or reward to the interest in such in the list of persons in the list of persons in the same shall be assessed in respect of the surport of the same that the list of persons carrying on business to the same that the list of persons in my employ, and of animals and other property in my possession, or owned by me, liable to taxation which I have an in my employ, and of animals and other property in my possession, or owned by me, liable to taxation which I have an in my employ, and of animals and other property in my possession, or owned by me, liable to taxation which I have an in my employ, and of animals and other property in my possession, or owned by me, liable to taxation which I have an in my employ, and of animals and other property in my possession, or owned by me, liable to taxation which I have an in my employ, and of animals and other property in my possession, or owned by me, liable to taxation which I have an in my employ, and of animals and other property in my possession, or owned by me, liable to taxation which I have an in my employ, and of animals and other property in my possession, or owned by me, liable to taxation which I have an in my employ and of animals and other property in my possession or owned and my employ and of animals and other property in my possession or owned and my employ and of animals and other property in my possession or owned by me, liable to taxation which I have an animal and other property in my possession or owned and my employ and owned and my emp

Articles XII, XIII and XIV of the Civi

property, with an account of said sale, and the costs and charges thereof, if demanded. Sections 60. Any collector when resisted or impeded in the exercise of his office, may require any constable or other officer of police to aid him in the discharge of his duties, and if any such officer shall refuse to render such aid, he shall be subject to a fine not exceeding ten dollars and the English version of Section 486 of the o removal from office on conviction before | Civil Code."

each Collector on or before the last day of December in each year, to pay ever to the and collection of taxes."

Governor of the island in which his district is situated the amount of taxes by SECTION 41. Where the exception or reduction claimed from the tax list shall school tax, which shall be paid over to the assessment of taxes by providing for more amount to two dollars or under, twenty-five school treasurers, and any Collector who accurate assessment and taxation of animents for costs; over two dollars and under shall have failed to do so at the time last mals and a penalty for the concealment of specified shall be liable to forfeit ten per cent. of the amount of compensation for his services as Collector, which forfeiture shall be at the discretion of the Minister of amend Section 510 of the Civil Code." SECTION 42. On receiving the amount of minister of Finance to prosecute on or because that grant to the force the first day of February the bond of volunteer soldiers from certain taxo."

An Act approved on the 6th day of July A. D. 1896 entitled "An Act to exempt volunteer soldiers from certain taxo."

> respective Governors to hold the tax col- and real estate." lector responsible for the full amount of taxes specified in their several tax lists, July A. D. 1872entitled "An Act to amend unless they shall file with the said Gover-an Act entitled an Act to amend the law nors a sworn list containing the names, in relation to the assessment and collection places of residence, so far as can be ascertained, and amount of taxes due from each | A. D. 1860. person in their several districts, from whom after using due diligence they were unable July A. D. 1872 entitled "An Act to to collect the taxes, in which case the said amend Section 509 of the Civil Code." Governors are hereby authorized to deduct the amount of said taxes as sworn to from A. D. 1874 entitled "An Act to amend the amount of the Assessor's tax list, and Section 488 of the Civil Code." to hold the Collector responsible only for

the balance. SECTION 63. Each tax collector who the law in relation to the assessment and shall have faithfully discharged the duties collection of taxes." shall have faithfully discharged the duties of his office, and shall have paid on or SECTION 44. It shall be the duty of such tax assessor on receiving any notice of objection to forward the same to the President of the Board of Appeals of his collected, except the schol tax, and each tax and tax assessor who shall have faithfully dis- amend Section 500 of the Civil Code." charged the duties of his office, shall re-SECTION 45. The several Circuit Judges spectively receive a compensation not except the Second, Third and Fourth Judges coeding five per cent. which shall be regulated by the Minister of Finance on the to amend the law in relation to the tax on amount of taxes collected and paid over, and shall receive the Governor's draft on

such compensation.

Section 64. If any tax collector shall die, or shall have any disease rendering it improper for him to perform the duties of his office, before completing the collection of taxes for his district, the governor with approval of the Minister of Finance, may appoint some person to complete the collec-tion, who shall receive such reasonable ompensation as such Minister of Finance may determine; and such person shall have the same powers and duties, and may be under the same liability as other tax collectors; provided however that such liability shall only extend to the taxes remaining uncollected at the time of his ap

SECTION 65. In case of the death of the removal from office of any tax collector, it shall be the duty of his executors of administrators, and of all other persons nto whose hands his tax list, or any of his taxes may come, forthwith to deliver the same to the hands of the governor of

his island. SECTION 66. It shall be the duty of the tax collectors to pay over to the school treasures of their respective districts the amount of the school taxes collected by them, and to take from the school treasurers duplicate receipts for the amount paid to them, one of which receipts shall be immediately forwarded by the tax col-lector to the President of the Board of Education, and the collectors shall be responsible for the full amount of school taxes specified in their several tax lists, unless they shall file with the school treasto collect, and of his having left with th llection a list of the names of who have not paid their tax, in which can the school treasurer is hereby authorized to deduct the amount of taxes in the list so sworn to, and the collector shall be responsible only for the balance. The tax collector shall be entitled to receive Sporter 54. The several Governors from the school treasurer the same com-

Secretary 33. Every person owning any property, real or personal, whether entitled to exemption or not, shall within the time all taxes received by them, less the cost of the source, or of which such person had the Governor, a bond to the Minister of volunteer soldiers duly enrolled and acday of July then immediately preceding.

II. Of all mortgages, incumbrances and with two preties, to be approved by said Honolulu and other towns where a fire de-II. Of all mortgages, incumbrances and charges secured thereon respectively, with the buildings, structures, improvements and other things nected on the names and residences of the persons to the same.

Secretar 15. All personal property within this Kingdom not subject to specific the names and continuous and other property within this Kingdom not subject to specific the names and other property within the names and residences of the persons to the amount of taxes to be collected by ganized; provided that the commanding officers of which shall be immediately for charges are owing.

III. Of all mortgages, incumbrances and charges are considered to the names and residences of the persons to the amount of taxes to be collected by ganized; provided that the commanding officers of which shall be immediately for charges are owing.

III. Of all mortgages, incumbrances and charges are considered to the names and certified to the amount of taxes to be collected by the names all the names and certified to the amount of taxes to be collected by the names and certified to the names and certified to the amount of taxes to be collected by the names and certified to the mineral persons to the names and certified to the names and certified to the names and certified to the same.

Section 15. The respective governors are only to the names of the names and certified to the names and certified to the amount of taxes to be collected by the names and certified to the names an tame shall be subject to an annual tax of shire-quarters of one per cent, upon the cash value of the same.

Satings 16. The respective governors of the garden on the said first day of July.

Satings 16. The term personal property for the purpose of this Act shall be cashed first day of July.

IV. Of the names of all persons subject to taxation in the employ of such person on the said first day of July.

IV. Of the names of the memes of the memes of the memes of the corps or department as entitled to exemption on or before the second day of July in each year; and provided that no on the said first day of July, to which the said first day of September of Surious 56. The respective governors of the district

statement shall be added a declaration that the same is true and accurate in all particulars.

SECTION 34. Every agent of an insurance of the district in which and company shall, within the time here the stacks and bonds, and all domesticated band and charted interests in limits and accurate in all particulars.

SECTION 34. Every agent of an insurance company shall, within the time here the assessment and to collect the assessment and the grounds thereof.

SECTION 36. Every agent of an insurance company shall, within the time here the assessment and to collect the assessment and the grounds thereof.

SECTION 36. Real property belonging to the King or Queen, to the government, the Board of Education for the use of the district in which said company shall carry on business a return showing the amount received for premiums during the month of July of such to said list any person or ticulars.

SECTION 36. Every agent of an insurance with which such persons may be to the King or Queen, to the Board of Education for the use of the Board of Education for the use of the Board of Education for the use of the Ring or Queen, to the Board of Education for the use of the Board of Education for the use of the King or Queen, to the Board of Education for the use of the King or Queen's Hospital, to religious societies for church sites and burying grounds, the chart are the company shall notify the assessment of the time here.

Section 37. Each tax collector shall give public notice by advertisement in at least three conspicuous places in the Kingdom shall pay for and in respect to the company shall notify the assessment of the this duty to add to said list any person or included therein liable to assessment and to collect the assessment and to collect the assessment and to collect the assess Signature 17. All fire, marine and life instruction of the kingdom shall pay for and in respect of every one hundred dollars received for premiums during the same in at least three conspicuous places in his district, notifying the tax payers to pay to him their annual taxes at such place or places in the district, and at such company shall not be charged with any other taxes or dutes under this Act.

Signature 17. All fire, marine and life instruction of the said first day of same in at least three conspicuous places in his district, notifying the tax payers to pay to him their annual taxes at such place or places in the district, and at such time or times during the months of November and Occumber, as such notice that the same of one dellar, and such company shall not be charged with any other taxes or dutes under this Act.

Signature 18. All fire, marine and life in the same in at least three conspicuous places in his district, notifying the tax payers to pay to him their annual taxes at such place or places in the district, and at such time or times during the months of November and Occurrence of the same of one dellar, and such company shall not be charged with any other taxes or dutes under this Act.

Signature 19. Assessor within the time prescribed, as statement containing the particulars required in Sections 53 and 54, or shall decompany shall not be charged with any other taxes or dutes under this Act.

Signature 19. Assessor within the time prescribed, as statement containing the particulars required in Sections 53 and 54, or shall decompany shall not be charged with any other taxes or dutes under the same of one dellar, and such company shall not be charged with any other taxes or dutes under the same of one dellar, and such company shall not be charged with any other taxes or dutes under the same of one dellar, and such company shall not be charged with any other taxes are dutes the district, notifying the tax payers to pay to him their annual taxes at such places in the district, notifying the tax

Sections 518 and 514 of the Civil Code.

any District or Police Magistrate.

SECTION 61. It shall be the duty of June A. D. 1860 entitled "An Act t amend the law in relation to the assessmen

An Act approved on the 39th day of De-cember A. D. 1864 entitled "An Ast to amend Art. XIII of the Civil Code on the

Section 62. It shall be the duty of the | Code relating to taxes on personal property

of taxes approved on the 30th day of June

An Act approved on the 8th day of August A. D. 1874 entitled "An Act to amend

An Act approved on the 15th day of September A. D. 1876 entitled "An Act o amed Section 485 of the Civil Code." An Act approved on the 18th day of Sep-tember A. D. 1876 entitled "An Act to

An Act approved on the 29th day of Sep-tember A. D. 1876 entitled "An Act to reanimals and to repeal Sections 481 and 497 and shall receive the Governor's draft on of the Civil Code approved on the 21st day the Minister of Finance for the amount of July A. D. 1870. An Act approved on the 29th day of Sep-tember A. D. 1876 entitled "An Act to amend Sections 483 and 484 of the Civil

Section 2 of an Act approved on the 1st day of August A. D. 1878 entitled "An Act to amend the Statutes authorizing payment of road taxes to be commuted by Approved this 7th day of August A. D. 882. KALAKAUA REX.

AN ACT To Admit Fertilizers Free of Duty. BE IT ENACTED by the King and the Legislative Assembly of the Hawaiian slands in the Legislature of the Kingdom

SECTION 1. From and after the publica ion of this Act, fertilizers of every descrip-ion, whether natural or manufactured, ap-dicable to the soil, shall be admitted duty free when imported into this Kingdom Approved this 5th day of August, A. D. KALAKAUA REX.

AN ACT

To Fix the Pay of Jurors. BE IT ENACTED by the King and the Legislative Assembly of the Hawaiian Islands in the Legislature of the Kingdom

SECTION I. From and after the date of the passage of this Act, the pay of Jurors shall be as follows: Two dollars for each day's attendance in Court, five cents for each mile of travel in coming to and returning from Court, and one dollar for every

SECTION 2. This Act shall become a launer a sworn list containing the names, places of residence and amount of school taxes due from each person in their respective districts from whom they have not been able to collect the school tax on account of death or other cause of inability to collect, and of his having left with the the same are hereby repealed. Approved this 5th day of August, A. 1882. (sep(23 lt) KALAKAUA REX

AN ACT

To Amend Sections 64, 65 and 66 of the Civil Code, as Amended and Approved or the 18th day of September, A. D. 1876. BE IT ENACTED by the King and the Legislative Assembly of the Hawaiian Islands in the Legislature of the Kingdom SECTION 1. That Section 64 of the Civil

Code as amended and approved on the 18th day of September, A. D. 1876, be and the same is hereby further amended so as to read as follows: "SECTION 64. The Minister of the In-"Section 96, The alimiter of the in-terior may at any time license for the term of one year one or more suitable persons, except subjects of countries with which there are no treaties, in each taxation dis-trict, to be public auctioneers within the re-spective districts for which they receive their licenses."

heir licenses. SECTION 2. That Section 65 of the Civil Code as amended and approved on the 18th day of September, A. D. 1876, be and the same is hereby further amended so as to read as follows

"SECTION 65. The price of an Auction eer's License for the District of Honolulu our's latense for the District of Honolaum, Oahu, shall be the sum of five hundred dol-lars, and not less than one half of one per cent, on each sale made, and for the other districts the price shall be such a percentage on the sales made as the Minister of In-terior shall deem reasonable not to exceed ne per cent.

pon receiving his license, give a bond to be Minister of the Interior in penal sum of hree thousand dollars if the license be for three thousand dollars if the license be for the district of Honelulu, Oahu, and in the penal sum of five hundred dollars for other districts of the Hawaiian Islands, with good and sufficient surety or sureties to be ap-proved by the Minister of the Interior, con-ditioned that he shall render a faithful ac-count of all his sales according to law, that he shall pay quarterly to the Minister of the Interior the amount of per centage estab-lished by his license; that he will at no time make default in paying over to parties for whom he may have soid property the sums received by him from such sales, after de-ducting therefron his commissions and exfucting therefrom his commissions and ex senses, and that he shall in all things wel and truly conform to the laws relating to

SECTION 4. This Act shall become a law on the date of its approval, and all laws and parts of laws contrary to the provisions of this Act are hereby repealed. Approved this 5th day of August, A. I 882. (sept231t) KALAKAUA REX.

J. M. OAT, JR., & CO. Stationers

**News Dealers!** 

Stationery & News Depot In the NEW HAWAIIAN GAZETTE BLOCK, BLANK BOOKS, MEMORANDUM BOOKS,

Letter and Note Paper, Foolscap Logal Cap. Envelopes, Papeteries, etc., etc. Orders taken for any Periodical

Juks, in quarts, pints, half pints and cones; Mucliore,

or Newspaper that may be Desired. Product attention will be given to the Mailing of Fa on to Subscribers on any of the other Inlands. Also Red Rubber

Orders for Red Rubber Stamps Rece #31 and Promptly Pilled.

Stamp Agency!

General Merchandise.

**INVOICES OF NEW GOODS** JUST RECEIVED PER C. R. BISHOP, Walters, Master, FROM BREMEN.

SUCH AS Denims, Brown and White Cotton Drills, Tickings, Turkey Red, &c., Merinos, black and colored, 4 qualities

Repps, Cobsures, Almens, Italian Cloth, and Dress Goods, Fancy Prints, Twenty-Five New, Styles,

Printed Satteens, Fompadours, Plaids Ginghams, Victoria Lawns, Satin Strip Fancy Striped Grenadines, White Silk Japanese, Twills, Serges, Poplins, Satin and Moire, Black and Colored Velvets, TINE SILKS.

Black, Grosgrain, Fancy, Colored and Striped Barege, Crepe, Re., TAILORS GOODS:

A Splendid Asst. of Shirts, (Woolen, Mixed, Calico, Hickory, Denim, &c.) Merino and Cotton Underskirts, White Bosom Shirts, &c., Socks and Stockings, Handkerchiefs, Foulards, Gloves,

LARGE INVOICE OF CLOTHING

Fine Black Cloth Frock Coals and Pants,
Bockskin Sacks, Pants and Satis,
Felt, Mohair, Drill, Flannel Sacks and Pants,
Boy's Shirts and Children's Jackets,
Monkey and Saifor Jackets,
L. E. Coats and Leggings, Carpet Slippers,
Silk and I. C. Umbrelling and Parasols,
Fancy and Trackelling Shawls,
Cotton and Turkish Towels,
White and Fancy Quilts,
Felt Rags and Brussels Carpeting,

BLANKETS:

Horse Blankets, White and Fancy Blankets, Fancy Striped Woolen, two sizes, Scarlet, Orange, White Woolen, 3 and 4 points Threads, Tape, Elastic, Scarfs, &c., Silk and Veivet Ribbons, Buttons for Shirts, Coats, Pants, Dresses,

ERFUMERY, FLORIDA WATER, Genuine Eau de Cologne, Labin's Extracis, Toilet Sosps, Philocome, Hair Oil, Combs, Mirrors, Looking Glauses, Pipes, I. R. Bulls, Harmonicas, Hank Books, Albums, Gold Leaf, Lewelry, Watches, Hemp and I. B. Packing, Coal Baskets,

TENNA FURNITURE: Extension, Arm. Dining Room and Parlor Chairs, Settees, &c., Saddles, Calfskins, Girths, Stirrup Leathers RATES OF ASSORTED CROCKERY

Containing Flates, Cups, Teapots, Bowls, Chambers, Rice Dishes and Bakers, Demijohns, 3 and 5 galls; Sample Bottles, Vases and Glassware, Manils and Tarred Rope Sugar & Rice Bags

Of all sizes and qualities, ROCERTES

Sardines, in half and quarter boxes, H. and P. Risenits, Salt in jars, Castor Off in Tins, Stearline Candles, 4, 5 and 6, Matches, Coccanni Off, Weah Rine, Habback's Linesed Paint Off, H White Lead, White Zine Paint. IQUORS:

De Lauge fils and Boutelleau <> Brandy, and other brands.

Eum, Gin, St. Paul Boer, Ale and Porter.
Port Wine, Sherry, Rhine Wine,
Pine and Table Clarets, Champagne,
Dry Herdselek Monopole, Ch. Parre,
G. H. Mnann & Go., Sparkling Hock,
Mandle Sch. German and Havan a Cigars

Plated Ware—Speaks, Forks, Cruets, Tea Sett Corns, &c. HARDWARE: Pocket and Butelier Knives, Scissors, Sheep Shears, Needles, Spoons, Files, Spurs, Galvanierd Basins, Hoop Iron, Kog Hivels, Hammers, Yellow Metal and Composition Nails,

Babbitt Metal, Sugar Coolers, Iron Tanks, Clarifiers &c. Also, Portland Cement, " White Bros.,"

Fire Clay, Blacksmith Coal, Fire Bricks, Tiles, Empty Barrels, Oak Bouts, &c. Terms Liberal. Samples sent Free of Freight.

California Furniture

Company's

Nos. 56 & 58 Queen Sts.

Next Door to Masonie Hall, New Goods PER

Stmr. Suez Elegant Parlor Suits,

Prima Nora Bedroom Sets,

Quite a New Style: PATENT COTS, Just the Thing for Plantations:

Woven Wire Mattresses,

Hair & Spring do., Curly Hair do., Hair and Feather Pillows,

Sheets, and

Mirrors,

Pillow Cases, tresses, and

THE LARGEST STOCK

ALLDESCRIPTIONS

- AS WELL AS -The Lowest Prices

E. P. ADAMS.

Agentofor the Hawaiian Islands.

FURNITURE FOR THE SAME. -ALSO FOR RALE-

Straight Steel Rails, 14 Hs. to the pard.

General Merchandise.

INSURANCE

OF CALIFORNIA. Assets, : : : : \$1,250,000 A Large Asst. of Dry Goods, Losses Paid, Over : : : \$4,500,000

THE LARGEST PACIFIC COAST CO

Enthus Continues Continues

Hay, Grain and Mixed Feed - OF ALL KINDS, -

AND PAY CASH.

- WE HAVE NOW ON HAND -THE LARGEST STOCK OF HAY, GRAIN AND FEED

For All Kinds of Stock. That can be found anywhere in the City, and are Prepared to Fur-

nish our Friends on the Other Islands WITH CARGO LOTS,

We Sell Wholesale and Retail

PURCHASES OF OVER FIVE TONS OF HAY OR GRAIN

By Prompt Attention to the Wants of our Numerous Customers, we loop for a con ance of the Patronage so Laborally Bestowed upon us in the past, and it will be our emissives TO KHEP ON HAND, AT ALL TIMES. H. HACKFELD & CO. Feed of the Very Best Quality.

Special Attention triven to Orders from the Other Islands, and Prompt Delivery Guaran-teed. [28] All Communications to be addressed to

FROM SAN FRANCISCO. NEW YORK & ENGLAND, Received by Castle & Cooke

GOODS

faction to Purchasers. Attention is Called to Our Improved Paris PLOW

DISSTON'S CELEBRATED SAWS AND FILES, ALL SIZES; Spour & Jackson's and Suchi's Stice. Hummers for Corporators, Machinists. Hoskinning & Horsenborn. Cut and Wyongiti Nalls, all circy: Horse and Mote Since Kalls, Salts Salls. Cut sudies, Horse & Role Shoe

Latest Improvements in Shelf Hardware Hebburg's B-L Oll, at Very Low Rates : Hebburh's White and Red Leads, June, Small Patters in Ott. Bake Manufactering Co's Steam Feed, Irrigating and Vermin Punips, Wester's Patent Contribugal Barbod Win, Patis Feeding Wire, Galvanical Burden.

Bening, S and S on. Thekings, A C A. B and D Ricached and University Contour, Russia Dispo Russia and Bleesland Delile, Linear Sheeting, Manyalay Lace Net, Rius and Scarnel Timmed. A Flux Associated to White Furnels. Also. STAPLE GROCERIES, Golden Gate, Star & Superfine Flow

For Kerosene Oil We Offer THE PALACE, and Guarantee it cannot be beat for quality or price: also, THE VULCAN, a good oil and above test:

WOODWARD & BROWN'S CELEBRATED PIANOS !

Excelsion and Straw Mat- Just Arrived!

AND FOR SALE! Light Portable Railway Rails,

AND 10 LIGHT SUGAR CANE WAGONS

-This Enliver is enhable for dishest Pos-Will please make their wants known as the under

THE REGILLAR SESSIONS OF General Council No. 17 A L of B are had be to Request of Pathing Red. Council of Bulling of

A. W. BUSH, Manager.

KEPT CONSTANTLY IN STOCK, And Sold at a Shade below Regular Rates. 20" Our Manager Visits San Francisco Regularly for the Purpose of Baying as our Empelies, and as we buy in Larger Quantities than any other Dealers.

And at the same time SECURE PREIGHTS AT LOWER MATES, we are Prepared At Prices to Defy Competition

- If Required.

And Respectfully Solicit Orders from the Smaller Dealers, to whom we are prepared to make special rates for any

A. W. BUSH, Manager Union Feed Co. New Goods by Late Arrivals

ALSO, TO ARRIVE BY VESSELS DUE FROM ABOVE PORTS, AND NEW STORE! TO BE SOLD AT LOWEST RATES

> Suitable for Plantations, Country Stores Or FAMILIES. Orders Filled at Shortest Notice and with Satis-

STAPLE DRY GOODS

Saleschie River Salesco, Hone Bourn, Alex, Children's Line, Portland and Hyo

The Cheapest Good Piano: New Haven Organ Co.'s Purior Organs

Steel Rails PORTABLE OR PERMANENT per "Dake of Abercom;" form files pos Railways!

15 ft. lengths; 14 lbs. to the yard-Just received per "Duke of Absences." G. W. RAUFAHLANE & CO. 10 the, per yard; and 20 lack gauge with

ALL PERSORS SEEKING EMPLOYMENT AND ALL PARTIES ETTHER IN In Want of Employees

P. C. SONES, IT.
Z. R. ATHERTON.
B. F. DILLINGHAM.
Y. R. C. A. 17814 Co. For the working of Menors, July Forder & Co. 9 2215-way and Automobiless, the undersigned log to refer to L.D. Speechal, Eq., of Springheisellie, where a limit is now in full operation.